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UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF PENNSYLVANIA

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Midnight Madness Distilling, LLC.

Chapter 11

Case No. 21-11750 (MDC)

Debtor.

REQUEST FOR NOTICE

The Alcohol and Tobacco Tax and Trade Bureau ("TTB"), United States Department of the Treasury, is the Federal Agency that regulates, at the federal level, the production, importation, labeling and distribution of distilled spirits. See e.g. Chapter 51, Title 26, United States Code, § 5001 et. seq., and 27 U.S.C. § 203 et. seq. Pursuant to these provisions, proprietors of distilled spirit plants must, among other things, pay a federal tax on the production of distilled spirits. See 26 U.S.C. § 5005. The excise tax imposed on distilled spirits constitutes a first lien on same from the time the spirits are in existence as such until the tax is paid. See 26 U.S.C. § 5004

TTB respectfully requests that future notices of all hearings or actions in this case and copies of all motions, documents, or other papers filed by any party in interest in this case—including the Debtor, any subsequently-appointed chapter 11 trustee, any Committee of Unsecured Creditors, and/or the U.S. Trustee—be sent to the following:

Alcohol & Tobacco Tax & Trade Bureau
Daniel Peralta
Senior Counsel (Field Operations)
1301 Clay Street, Suite 650N
Oakland, California 94612

Dated: August 25, 2021

Respectfully submitted,

Andrew Sechusen

Deputy Assittant deprendictions Mariners Operations
Office of Permitting and Teaction

Digitally signed by Andrew D. Seehusen Date: 2021.08.25 09:07:06 -04'00'

Andrew D. Seehusen
Deputy Assistant Administrator
Permitting and Taxation (Business Operations)
Alcohol & Tobacco Tax & Trade Bureau